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## Liability for taxation

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## Settlement of foreign tax

If you have received income from abroad that is taxable both in Sweden and abroad, there are various means of eliminating double taxation. The income may be tax exempt in accordance with Sweden's domestic tax regulations, such as the six-month rule or the one-year rule, or pursuant to tax treaties with the country concerned.

## Claiming a deduction for foreign tax

You can use the e-services below to convert your income from abroad to Swedish kronor, and to check whether you are entitled to claim a deduction for tax you have paid in another country. You can only use the currency conversion e-service for capital income if you have received interest or dividend payments. You can only use the e-service for income from employment if you receive a pension from another Nordic country.

The service is only available in Swedish.

[Räkna om utländska kapitalinkomster](#)

Öppettider: 00-24

[Räkna om utländska tjänsteinkomster](#)

Öppettider: 00-24

If the income is not tax exempt in Sweden, you could instead eliminate double taxation, in its entirety or in part, by requesting a settlement and/or deduction of the tax you have paid abroad.

In cases where Sweden has a tax treaty with the country concerned, the treaty will outline the means by which double taxation can be eliminated. Under most tax treaties, double taxation is eliminated by granting a person settlement of foreign tax in the country where they are domiciled.

When eliminating double taxation through settlement, Sweden applies the provisions of the Swedish Foreign Tax Credit Act. Further information is provided here about how settlement is implemented in Sweden. The following description proceeds from the assumption that double taxation is to be eliminated through settlement in Sweden.

## **If you receive a refund of foreign tax**

In the event that you have been granted a settlement of foreign tax and the foreign tax is consequently reduced, you are responsible for reporting this to the Swedish Tax Agency. You must report this within three months of the date that you receive the decision on the reduction. Your notification is to be made using the form, SKV 2705: "Anmälan, nedsättning av utländsk skatt" (Notification of reduction on foreign tax).

## **Settlement of foreign tax on earned income**

If you live in Sweden and have been working in another country, you may be liable for income tax, both in Sweden and the country concerned. You would then be entitled to request that the tax you have paid in the other country be deducted from the tax that you are liable for in Sweden.

You may only request a settlement of foreign final tax. You can request settlement by checking the box under "Övriga upplysningar" (Other information) in your Swedish tax return, either through the e-Service Income Tax Return 1 or on the paper form of the year that you report the foreign income. When requesting settlement, it is important that you also submit the following information under the section, "Övrigt" (Miscellaneous):

- what the income pertains to (for example employment income from private or public service)
- the amount of foreign income and tax in SEK
- the country in which the income was generated
- the country or countries in which you have worked
- the exchange rate you used for restatement into SEK
- the expenses you have deducted pertaining to the foreign income.

You can also apply for settlement using the form, SKV 2703. You must be able to prove that you have paid the foreign final tax to which your request for settlement pertains.

Note that you can never be granted a settlement for a higher amount than the Swedish tax on the foreign income. If, for example, your tax abroad totals SEK 10 000 and the Swedish tax on your foreign income totals SEK 8 000, you are eligible for a settlement of SEK 8 000. Some types of foreign income included in your tax return may impact your settlement or increase the scope of settlement, even if the income was not taxed abroad. The relevant forms of income are: income from a permanent establishment or a property holding abroad, interest, dividends and royalties from abroad.

When calculating the Swedish tax on foreign income, we take into consideration certain tax reductions you have been granted, such as for capital deficits, national pension fees, tax deduction for building repairs and extensions, gifts and earned income tax credit.

You can also request deduction for foreign tax under "Inkomst av tjänst" (Earned income). The deduction is voluntary and made under the item, "Övriga utgifter" (other disclosures). If you request a settlement of final tax for which you have already requested deduction, we take into account the tax cut resulting from any such deduction.

- [Common deductions in the tax return](#)

## **Adjustments pursuant to income-year tax adjustments and the preliminary tax return**

During the income year, you can request an adjustment of the tax deduction granted in Sweden by filling the form, SKV 4302. You may request adjustments if you have a Swedish employer or foreign employer with a permanent establishment in Sweden. The Swedish Tax Agency then calculates the amount of tax deduction that may be granted, taking into consideration that you are also paying foreign tax for which you are seeking a settlement. In your application for tax adjustment, you are to indicate the same information about the foreign income and tax that you subsequently submit through your income-tax return.

Foreign employers without a permanent establishment in Sweden who are paying for their own Swedish tax through preliminary tax charges may request an adjustment of their preliminary tax return (SKV 4314). In the preliminary tax return, you are to indicate the same information about the foreign income and tax that you subsequently submit through your income-tax return.

## **Settlement of foreign tax on investment income**

You are entitled to request settlement for the final tax you have paid abroad, if, for example, you have:

- received dividends on foreign shares or investment funds
- received interest from a foreign account
- achieved capital gains from the sale of foreign shares, investment funds or properties that are subject to tax both in Sweden and abroad
- received income from the leasing of a privately owned residential property abroad that is subject to tax both in Sweden and abroad
- received income from foreign assets held in an investment savings account.

You can request a settlement of foreign taxes through your Swedish tax return for the year that you are reporting the foreign income.

You must state in the income-tax return:

- what the income pertains to (for example, the leasing of a residence, from interest or dividends received)
- whether it pertains to assets held in an investment savings account
- the amount of foreign investment income or capital gains abroad
- the amount of foreign tax translated to SEK
- the country in which the income was generated
- the exchange rate you used for the restatement into SEK

You can also apply for settlement using the form, SKV 2703. You must be able to prove that you have paid the foreign tax for which you are requesting settlement.

Using the service, Räkna om utländska inkomster ("Translate foreign income," only available in Swedish), you can check whether you are eligible for settlement and translate foreign currencies into SEK.

[Räkna om utländska tjänsteinkomster External link.](#)

If you have paid foreign tax on dividends or income from your investment savings account, and the tax is indicated in the statement of earnings and deductions, the settlement will be automatically granted. You can see the settlement amount you have been granted on the preliminary tax calculation. If you have received an automatic settlement, you are not to request any settlement under "Other disclosures" or on the form. You can read more about this under the section "Automatisk avräkning av utländsk skatt" (Automatic settlement of foreign tax).

- [Automatic settlement of foreign tax \(in Swedish\)](#)

Settlement is never granted at a higher amount than the Swedish tax levied on your foreign dividend income, interest income, capital gains etc. If, for example, your tax abroad totals SEK 5 000 and the Swedish tax on your foreign income totals SEK 3 000, you will only be eligible for a settlement of SEK 3 000. Some types of foreign income included in your tax return may impact your settlement or increase the scope of settlement, even if the income was not taxed abroad. The relevant forms of income are: income from a permanent establishment or a foreign property holding, interest, dividends and royalties from abroad.

When calculating the Swedish tax on your foreign income, we take into consideration certain tax reductions you have been granted, such as national pension fees, tax deduction for building repairs and extensions, gifts and earned income tax credit.

Settlement is never granted at a higher amount than the tax that the country concerned (source country) is entitled to levy in accordance with the applicable tax treaty. Pursuant to the Nordic tax treaty for example, the source country is entitled to levy a 15 per cent tax on dividends. If the source country should levy a greater amount of tax, for example 27 per cent, only a maximum settlement of 15 per cent is applicable. You may request a refund on tax amounts exceeding 15 per cent from the source country. If you should receive a dividend of SEK 10 000 from a company in another Nordic country and the foreign tax amounts to SEK 2 700, your settlement will be limited to SEK 1 500. You may request a refund on the difference of SEK 1 200 SEK from the other Nordic country.

You may also request deduction of the foreign tax you have paid under "Inkomst av kapital"(income from capital). Enter the amount for interest expenses in box 8.1. If you are also requesting a settlement of final tax for which you have already requested deduction, the tax cut you have received through any such deduction of the foreign tax will be taken into account. Normally, it is more beneficial to request settlement than a deduction for foreign tax. However, if you have a capital deficit in Sweden, there is limited opportunity for settlement. In such cases, it is most often more advantageous to request a deduction for foreign tax instead.

- [Common deductions in the tax return](#)

Assets that are held in an investment savings account are subject to standard taxation. This means that the value of assets will be subject to annual taxation. Interest, dividends or other returns from the assets that you hold in the account are not taxed. Since foreign assets can also be held in an investment savings account, situations could arise where foreign withholding tax is paid for income from such an account. Settlement of foreign tax could then be requested. In these cases, information is required on the income from the account, even if the income items are not subject to taxation. The tax base of the settlement is based on the foreign income. However, the settlement amount cannot be higher than the tax is levied on the ascribed income.

## Settlement of foreign property tax

You are not liable for municipal property taxes for privately owned residential properties abroad. Consequently, you are not normally entitled to settlement for foreign property tax. However, if you have generated income from a privately owned residential property abroad and this income is taxed in Sweden, you are entitled to a settlement of the foreign property tax paid. This could pertain to continuous income (lease income) or non-recurring income (capital gains from the sale of a privately owned residential property).

## Order of settlement

Tax settlements are always implemented in a specific order. We settle:

- firstly, national income tax on investment income and earned income
- secondly, municipal income tax.

If you do not receive settlement for the entirety of the foreign tax paid, you can utilise the remaining unsettled tax for up to five years. To be eligible for the settlement of the remaining tax at a later year, you must disclose foreign income for taxation through your Swedish income-tax return for the year concerned.

## Download forms

- [Undanröjande av dubbelbeskattning av inkomst \(Elimination of double taxation on income; SKV 2703\)](#)
- [Anmälan, nedsättning av utländsk skatt \(Application for reduction on foreign tax; SKV 2705\)](#)
- [Tax adjustment \(amendment of preliminary withholding taxes\) \(SKV 4302\)](#)

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